

## CHAPTER 173

## SPECIAL CHARTER CITIES

H. F. 509

AN ACT to amend section sixty-eight hundred sixty-six (6866), code, 1935, relating to the valuation and assessment of property in cities under special charter.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section sixty-eight hundred sixty-six (6866), Code,
- 2 1935, is hereby amended by changing the words "board of assessment
- 3 and review" to "tax commission" in lines two (2) and three (3) and
- 4 in line six (6) thereof.

Approved April 3, 1939.

## CHAPTER 174

## STATE TAX COMMISSION

S. F. 380

AN ACT to amend section sixty-nine hundred forty-three-c eleven (6943-c11), sixty-nine hundred forty-three-c twelve (6943-c12), sixty-nine hundred forty-three-c thirteen (6943-c13), sixty-nine hundred forty-three-c fourteen (6943-c14), sixty-nine hundred forty-three-c sixteen (6943-c16), sixty-nine hundred forty-three-c eighteen (6943-c18), sixty-nine hundred forty-three-c nineteen (6943-c19), sixty-nine hundred forty-three-c twenty (6943-c20), sixty-nine hundred forty-three-c twenty-one (6943-c21), sixty-nine hundred forty-three-c twenty-two (6943-c22), sixty-nine hundred forty-three-c twenty-three (6943-c23), sixty-nine hundred forty-three-c twenty-four (6943-c24), sixty-nine hundred forty-three-c twenty-five (6943-c25), sixty-nine hundred forty-three-c twenty-six (6943-c26), sixty-nine hundred forty-three-c twenty-seven (6943-c27), sixty-nine hundred forty-three-c twenty-eight (6943-c28), sixty-nine hundred forty-three-c twenty-nine (6943-c29), sixty-nine hundred forty-three-c thirty (6943-c30), sixty-nine hundred forty-three-c thirty-one (6943-c31), sixty-nine hundred forty-three-c thirty-three (6943-c33), all of chapter three hundred twenty-nine-C two (329-C2), code, 1935; to change the name of the Board of Assessment and Review to "State Tax Commission", and enlarging the powers and duties thereof.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Amend section sixty-nine hundred forty-three-c eleven
- 2 (6943-c11), Code, 1935, by changing the word "board" to "commis-
- 3 sion" in line 2 thereof.

- 4 Further amend by changing the words "board of assessment and
- 5 review" to "tax commission" in lines 3 and 4 thereof.

- 1 SEC. 2. Amend section sixty-nine hundred forty-three-c twelve
- 2 (6943-c12), Code, 1935, by changing the word "board" to "commis-
- 3 sion" in line 2 thereof.

- 1 SEC. 3. Amend section sixty-nine hundred forty-three-c thirteen
- 2 (6943-c13), Code, 1935, by changing the word "board" to "commis-
- 3 sion" in lines 2 and 5 thereof.

- 1 SEC. 4. Amend section sixty-nine hundred forty-three-c fourteen
- 2 (6943-c14), Code, 1935, by changing the word "board" to "commis-
- 3 sion" in lines 2 and 5 thereof.

1 SEC. 5. Amend section sixty-nine hundred forty-three-c sixteen  
2 (6943-c16), Code, 1935, by changing the word "board" to "commis-  
3 sion" in line 6 thereof.

1 SEC. 6. Amend section sixty-nine hundred forty-three-c eighteen  
2 (6943-c18), Code, 1935, by changing the word "board" to "com-  
3 mission" in line 2 thereof.

1 SEC. 7. Amend section sixty-nine hundred forty-three-c nineteen  
2 (6943-c19), Code, 1935, by changing the word "board" to the word  
3 "commission" in lines 1, 3, 4, and 6 thereof.

1 SEC. 8. Amend section sixty-nine hundred forty-three-c twenty  
2 (6943-c20), Code, 1935, by changing the word "board" to the word  
3 "commission" in lines 2, 3, 5, and 8 thereof.

1 SEC. 9. Amend section sixty-nine hundred forty-three-c twenty-  
2 one (6943-c21), Code, 1935, by changing the word "board" to "com-  
3 mission" in lines 1 and 8 thereof.

1 SEC. 10. Amend section sixty-nine hundred forty-three-c twenty-  
2 two (6943-c22), Code, 1935, by changing the word "board" to "com-  
3 mission" in line 1 thereof; and strike out beginning with word "at"  
4 in line 2 and ending with "annum" in line 3.

5 Further amend section by striking out all of said section following  
6 the word "assistants" in line 4, and adding thereto the following: "and  
7 employees as may be included in the budget submitted by said com-  
8 mission to the comptroller for the payment of the compensation for  
9 which money has been provided by appropriation."

1 SEC. 11. Amend section sixty-nine forty-three-c twenty-three  
2 (6943-c23), Code, 1935, by changing the word "board" to "commis-  
3 sion" in line 3, paragraph 1; line 4, paragraph 2; line 3, paragraph 3;  
4 line 1, paragraph 4; line 2, paragraph 5; line 2, paragraph 7, and line  
5 2, paragraph 8.

6 Further amend said section by changing the words "board of as-  
7 sessment and review" to "tax commission" in line 4, paragraph 5  
8 thereof.

9 Further amend by striking from said section all of subdivision c,  
10 paragraph 6.

1 SEC. 12. Amend section sixty-nine hundred forty-three-c twenty-  
2 four (6943-c24), Code, 1935, by changing the word "board" to "com-  
3 mission" in lines 1 and 7 thereof.

1 SEC. 13. Amend section sixty-nine hundred forty-three-c twenty-  
2 five (6943-c25), Code, 1935, by changing the word "board" to "com-  
3 mission" in line 1 thereof.

1 SEC. 14. Amend section sixty-nine hundred forty-three-c twenty-  
2 six (6943-c26), Code, 1935, by changing the word "board" to "com-  
3 mission" in lines 2, 5, 7, and 11 thereof.

1 SEC. 15. Amend section sixty-nine hundred forty-three-c twenty-  
2 seven (6943-c27), Code, 1935, by changing the words "board of as-  
3 sessment and review" to "tax commission" in lines 2 and 3; and in  
4 lines 3 and 4 of paragraph 9 thereof.

5 Further amend by changing the word "board" to "commission" in  
6 line 3 of said section; in lines 6 and 7, paragraph 5, of said section,  
7 and in line 5, paragraph 7; in line 5, paragraph 8, and in line 16, par-  
8 agraph 9, and in line 1, paragraph 14.

1 SEC. 16. Amend section sixty-nine hundred forty-three-c twenty-  
2 eight (6943-c28), Code, 1935, by changing the word "board" to "com-  
3 mission" in lines 3, 5 and 6 thereof.

1 SEC. 17. Amend section sixty-nine hundred forty-three-c twenty-  
2 nine (6943-c29), Code, 1935, by changing the word "board" to "com-  
3 mission" in lines 5 and 6 thereof.

1 SEC. 18. Amend section sixty-nine hundred forty-three-c thirty  
2 (6943-c30), Code, 1935, by changing the word "board" to "commission"  
3 in lines 1, 5 and 8 thereof.

1 SEC. 19. Amend section sixty-nine hundred forty-three-c thirty-  
2 one (6943-c31), Code, 1935, by changing the word "board" to "com-  
3 mission" in lines 2 and 3 thereof.

1 SEC. 20. Amend section sixty-nine hundred forty-three-c thirty-  
2 three (6943-c33), Code, 1935, by changing the word "board" to "com-  
3 mission" in line 3 thereof.

1 SEC. 21. Wherever the words "board of assessment and review"  
2 or the word "board", referring to the board of assessment and review,  
3 appear in said chapter and have not been specifically referred to in  
4 this act, the words "board of assessment and review" are hereby  
5 changed to "tax commission" and the word "board" is hereby changed  
6 to "tax commission" and the code editor is hereby authorized to make  
7 said changes.

1 SEC. 22. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication in  
3 the Sioux County Capital, a newspaper published at Orange City,  
4 Iowa, and in the News-Telegraph, a newspaper published at Atlantic,  
5 Iowa.

Approved March 28, 1939.

I hereby certify that the foregoing act was published in the Sioux County Capital,  
Orange City, Iowa, April 6, 1939, and the News-Telegraph, Atlantic, Iowa, April 4, 1939.  
EARL G. MILLER, *Secretary of State.*

## CHAPTER 175

### USE TAX

H. F. 535

AN ACT to amend sections one (1), two (2), five (5), six (6), seven (7), eight (8), nine (9), ten (10), twelve (12), thirteen (13), fourteen (14), fifteen (15), seventeen (17), nineteen (19), twenty (20), twenty-one (21), twenty-two (22), twenty-three (23), and twenty-five (25) of chapter one hundred ninety-eight (198), acts of the Forty-seventh General Assembly, relating to use tax and the collection thereof, and providing for the making of certain changes as authorized in this act.